



WILLIAM T FUJIOKA
Chief Executive Officer

County of Los Angeles CHIEF EXECUTIVE OFFICE

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, California 90012
(213) 974-1101
<http://ceo.lacounty.gov>

"To Enrich Lives Through Effective And Caring Service"

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

August 12, 2014

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

11 August 12, 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**APPROPRIATION ADJUSTMENTS TRANSFERRING FUNDING FROM PROVISIONAL
FINANCING USES TO THE SHERIFF'S DEPARTMENT
ALL DISTRICTS
(3 - VOTES)**

SUBJECT

Request to approve an appropriation adjustment transferring \$6,772,000 in funding from Provisional Financing Uses to the Sheriff's Department to support various projects/programs.

IT IS RECOMMENDED THAT THE BOARD:

Approve a Fiscal Year 2013-14 Appropriation Adjustment transferring \$6,772,000 from Provisional Financing Uses to the Sheriff's Department to implement Phase I of the Citizen's Commission on Jail Violence recommendation, \$5,858,000; make an information technology purchase, \$36,000; purchase one shooting simulator, \$220,000; and complete the mobile data computer project and console switch interface project, \$658,000.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On October 8, 2013, as part of the approved supplemental budget for Fiscal Year (FY) 2013-14, the Board approved \$29,297,000 in funding to be set aside in the Provisional Financing Uses (PFU) budget to implement Phase I of the Citizen's Commission on Jail Violence (CCJV) recommendations.

On January 7, 2014, the Board also approved the Chief Executive Office's (CEO) recommendation to set aside \$4,316,000 in the PFU budget for the following: \$2,136,000 for an information

technology purchase; \$1,602,000 for the mobile data computer/console switch interface project; and \$578,000 for shooting simulators.

In order to ensure funds were expended as directed by the Board, the Sheriff's Department (Department) was required to submit their expenditures with the relevant supporting documentation, on a quarterly basis, to the Auditor-Controller (A-C) for fiscal review and validation. Once the applicable spending had been confirmed, the CEO and Department were to submit recommendations to the Board for their consideration to transfer funding from PFU to the Department's budget.

On April 1, 2014, the Board approved the CEO's recommendation to approve an appropriation adjustment transferring \$4,940,000 in funding from PFU to the Department, of which \$1,896,000 was expenditure reimbursement for CCJV October and November 2013 salaries and employee benefits.

On July 8, 2014, the A-C completed its review of the Department's December 2013 through February 2014 claims for CCJV salaries and employee benefits costs and issued its findings to the CEO. The A-C, in conjunction with the CEO and Department, recommends that \$5,367,000 be transferred from PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 5, 2014, Board agenda.

On July 30, 2014, the A-C completed its review of the Department's March through May 2014 claims for the aforementioned projects and issued its findings to the CEO (Attachment A). The A-C, in conjunction with the CEO and Department, recommends that \$6,772,000 be transferred from PFU to the Department. The CEO's letter requesting Board approval has been filed for the August 12, 2014, Board agenda.

Implementation of Strategic Plan Goals

These actions support the County's Strategic Plan Goal, which include Operational Effectiveness, Fiscal Sustainability, and Integrated Services Delivery to the people of the County.

FISCAL IMPACT/FINANCING

Approval of an appropriation adjustment of \$6,772,000 will decrease PFU and increase the Department's 2013-14 operating budget as follows:

- Administration Budget – Salaries and Employee Benefits \$754,000;
- Custody Budget – Salaries and Employee Benefits \$3,620,000;
- General Support Budget – Salaries and Employee Benefits \$1,484,000;
- General Support Budget – Services and Supplies \$694,000;
- General Support Budget – Capital Assets \$220,000.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Per Government Code Section 29125, when an increase in an appropriation is to be financed by a decrease in an appropriation in a different budget unit, the adjustment must be formally approved by the Board.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Adoption of the recommendation will allow the Board to provide the Department with sufficient appropriation to implement/complete Board-approved programs and/or projects.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. T. Fujioka', with a long horizontal line extending to the right.

WILLIAM T FUJIOKA
Chief Executive Officer

WTF:GAM:SW
JV:llm

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

ATTACHMENT A

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

JOHN NAIMO
ACTING AUDITOR-CONTROLLER

July 30, 2014

TO: William T Fujioka
Chief Executive Officer

FROM: John Naimo
Acting Auditor-Controller

A handwritten signature in black ink, appearing to read "John", written over the printed name "John Naimo".

**SUBJECT: SHERIFF'S DEPARTMENT – PROVISIONAL FINANCING USES
FUNDING CLAIM REVIEW (MARCH THROUGH MAY 2014)**

On October 8, 2013 and January 7, 2014, as part of two separately approved Board of Supervisors (Board) motions, approximately \$33.6 million was set aside in the Provisional Financing Uses (PFU) budget for the following Fiscal Year (FY) 2013-14 Sheriff's Department (Sheriff's or Department) purchases:

- \$29.3 million to address recommendations made by the Citizens' Commission on Jail Violence (CCJV),
- \$2.1 million for an Information Technology (IT) purchase,
- \$1.6 million for the Sheriff's Mobile Data Computers/Console Switch Interface (MDC/CSI), and
- \$600,000 for shooting simulators.

The Board motions require the Sheriff's to submit supporting documentation for the expenditures to the Auditor-Controller (A-C) for fiscal review and validation. Once the A-C validates the expenditures, the Chief Executive Office (CEO) and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

A-C Review and Validation

For March through May 2014, the Sheriff's claimed a total of \$6,407,215 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II).

Based on our review, we recommend reimbursement from the PFU budget in the amount of \$6,771,589, which is \$364,374 more than the Sheriff's claim. The total amount under claimed is due to the exclusion of a portion of CCJV-related training overtime and the services provided by three additional supervisors, but not claimed by the Department. Sheriff's management agreed with the revised amount.

Project	Amount Requested by Sheriff's	Amount Validated by the A-C	Amt Over / (Under) Claimed
CCJV Project	\$ 5,529,758	\$ 5,858,132	\$ (328,374)
MDC/CSI Project	658,000	658,000	-
Shooting Simulators	219,457	219,457	-
IT-Related Expenditures	-	36,000	(36,000)
Total	\$ 6,407,215	\$ 6,771,589	\$ (364,374)

Our recommendation is based on our review of the supporting documentation for each project/expenditure. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, services and supplies expenditures were supported by purchase documentation, and expenditures were attributed to the specified purpose.

As of May 31, 2014, the Sheriff's has claimed and we have validated approximately \$17.1 million of the \$33.6 million in PFU. Please see Attachment I for additional details.

June 2014 Claim Status

On July 18, 2014, we received the Sheriff's June 2014 claim of \$8.4 million. We are in the process of completing our fiscal review and validation, and will finalize our June 2014 review and issue our memo subsequent to the closing of the FY 2013-14 accounting cycle.

Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS

Attachments

c: John L. Scott, Sheriff
Audit Committee
Georgia Mattera, Senior Assistant CEO

**SHERIFF'S DEPARTMENT
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW
FISCAL YEAR (FY) 2013-14**

BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of May 31, 2014)	FY 2013-14 Budget	Amount Validated Current Claim (Mar to May 2014)	Amount Validated YTD (Oct 2013 to May 2014)	Amount Under / (Over) Budget
Citizen's Commission on Jail Violence (CCJV) PROPOSED BUDGET BY RECOMMENDATION (ONGOING)						
Salaries, Employee Benefits, and Services & Supplies						
6.05 - Supervision of Deputies	44	44	\$ 7,381,500	\$ 2,000,042	\$ 5,061,042	\$ 2,320,458
6.03 - Increase Custody Specific Training	19	18	3,230,500	1,295,215	2,805,109	425,391
7.08 - Custody Facility Risk Managers	6	6	978,000	324,524	885,826	92,174
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	10	8	1,331,250	371,174	901,006	430,244
Internal Criminal Investigations	14	14	2,118,000	612,924	1,556,638	561,362
Internal Investigations	7	7	819,000	355,799	367,538	451,462
Advocacy Bureau	5	3	932,500	144,186	301,051	631,449
4.12 - Create Internal Audit and Inspections Division	23	20	3,291,000	754,268	1,242,267	2,048,733
7.15 - Lapel Cameras	2	-	173,250	-	-	173,250
Total CCJV Ongoing Budget	130	120	20,255,000	5,858,132	13,120,477	7,134,523
CCJV PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME)						
Services & Supplies						
6.05 - Supervision of Deputies	-	-	264,000	-	-	264,000
6.03 - Increase Custody Specific Training	-	-	464,000	-	-	464,000
7.08 - Custody Facility Risk Managers	-	-	36,000	-	-	36,000
7.01 - Restructure Investigation/Disciplinary System						
Internal Affairs	-	-	372,000	-	-	372,000
Internal Criminal Investigations	-	-	630,000	-	-	630,000
Internal Investigations	-	-	81,000	-	-	81,000
Advocacy Bureau	-	-	56,000	-	-	56,000
4.12 - Create Internal Audit and Inspections Division	-	-	762,000	-	-	762,000
3.08 - Information Systems Overhaul	-	-	-	-	-	-
4.11 - Facility Administration Staffing	-	-	-	-	-	-
6.07 - Expand Use of Custody Assistants	-	-	-	-	-	-
7.15 - Lapel Cameras	-	-	12,000	-	-	12,000
Fixed Assets						
3.08 - Information Systems Overhaul	-	-	1,400,000	-	-	1,400,000
7.15 - Lapel Cameras	-	-	4,965,400	-	-	4,965,400
Total CCJV One-Time Budget	-	-	9,042,400	-	-	9,042,400
TOTAL CCJV BUDGET	130	120	29,297,400	5,858,132	13,120,477	16,176,923
ADD'L PROPOSED BUDGET (ONE-TIME)						
Fixed Assets and Services & Supplies						
Information Technology - Related Expenditures	-	-	2,136,000	36,000	2,136,000	-
Mobile Data Computer/Console Switch Interface Project	-	-	1,602,000	658,000	1,602,000	-
Shooting Simulators	-	-	578,000	219,457	219,457	358,543
TOTAL ADD'L BUDGET	-	-	4,316,000	913,457	3,957,457	358,543
FY 2013-14 TOTAL PFU BUDGET	130	120	\$ 33,613,400	\$ 6,771,589	\$ 17,077,934	\$ 16,535,466

Footnotes

- ① Per Chief Executive Office (CEO) management, while the Sheriff's should track CCJV budgeted and claimed expenditures by individual recommendations, they should claim and receive reimbursement for all CCJV related costs up to the overall budget of \$29.3 million.
- ② While the Sheriff's indicated that they have incurred some one-time CCJV expenditures, the Department did not include these costs on either of their first two claims. Sheriff's management indicated that they plan to include all one-time CCJV costs on the last claim of the fiscal year.
- ③ As indicated, the balance in PFU is approximately \$16.5 million. Based on our discussions with Sheriff's management, the Department does not plan to spend the entire remaining balance in this fiscal year. The Sheriff's indicated that they will work with the CEO to address any portions of unclaimed PFU budget.
- ④ This represents the amount of funding that the Sheriff's requested and that we are recommending for reimbursement. However, we validated \$659,539 in total expenditures, but did not include the additional \$1,539 since the Sheriff's expenditures exceeded the Board approved budgeted funding for this Project.



JOHN L. SCOTT, SHERIFF

County of Los Angeles
Sheriff's Department Headquarters
4700 Ramona Boulevard
Monterey Park, California 91754-2169



June 26, 2014

Mike Pirollo, Chief
Department of Auditor-Controller
Audit Division
World Trade Center
350 South Figueroa Street, 8th Floor
Los Angeles, California 90071

Dear Mr. Pirollo:

**CLAIM REQUEST FOR REIMBURSEMENT FROM THE
PROVISIONAL FINANCING USES BUDGET
MARCH – MAY 2014**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of March through May 2014, by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV). Additionally, the Department is requesting reimbursement for one-time expenditures for the Mobile Data Computer (MDC) upgrade project and a shooting simulator.

To assist your review of the costs, the following documents are attached:

- A summary worksheet and monthly S&EBs of employees assigned to CCJV programs;
- Electronic Human Resource (eHR) Time History reports for personnel assigned to CCJV positions for a partial month;
- Reports for overtime control numbers 909 V0647-9, 909 V0648-9, 909 V0657-9, 909 V0690-9, and 207;
- Purchase Orders (PO) 14323514-1 and 14323920-2 for the MDC project, and
- Purchase Order 14324132-1 for the shooting simulator.

A Tradition of Service

Mr. Pirollo

-2-

June 26, 2014

Upon concluding your review and approval of the expenditures incurred in March 2014, and continuing through May 2014, as shown on the attached documents, we request that you authorize reimbursement as follows:

CCJV

- Salaries and Employee Benefits \$ 5,010,166
- Overtime \$ 346,462
- S&EB (adjustment October – February) \$ 173,130

Sub-total \$ 5,529,758

One-time Funding

- MDC Project PO 14323514-1 \$ 550,232
- MDC Project PO 14323920-2 \$ 109,307

Sub-total \$ 659,539

Less funds over the allocation \$(1,539)

Sub-total \$ 658,000

- Shooting Simulator \$ 219,457

Sub-Total \$ 877,457

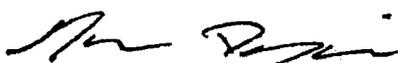
Total Request \$ 6,407,215

The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Director Rick Cavataio, at (323) 526-5144.

Sincerely,

JOHN L. SCOTT, SHERIFF


GLEN DRAGOVICH, DIVISION DIRECTOR
ADMINISTRATIVE AND TRAINING DIVISION

August 12, 2014
DEPT NO: 060

COUNTY OF LOS ANGELES

REQUEST FOR APPROPRIATION ADJUSTMENT

DEPARTMENT OF CHIEF EXECUTIVE OFFICER

AUDITOR-CONTROLLER:

THE FOLLOWING APPROPRIATION ADJUSTMENT IS DEEMED NECESSARY BY THIS DEPARTMENT. PLEASE CONFIRM THE ACCOUNTING ENTRIES AND AVAILABLE BALANCES AND FORWARD TO THE CHIEF EXECUTIVE OFFICER FOR HIS RECOMMENDATION OR ACTION.

ADJUSTMENT REQUESTED AND REASONS THEREFOR

**FY 2013-14
3 - VOTES**

SOURCES

USES

BA DETAIL - SEE ATTACHMENT PAGE 1

BA DETAIL - SEE ATTACHMENT PAGE 1

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

11

AUG 12 2014

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

SOURCES TOTAL

6,772,000

USES TOTAL

6,772,000

JUSTIFICATION

Reflects transfer of funding from the PFU budget to the Sheriff's Administration, Custody, and General Support budgets to reimburse March through May expenditures associated with costs for implementing phase I of the CCJV recommendations and various one-time funded projects.

Sheila Williams

AUTHORIZED SIGNATURE SHEILA WILLIAMS, MANAGER, CEO

BOARD OF SUPERVISOR'S APPROVAL (AS REQUESTED/REVISED)

REFERRED TO THE CHIEF EXECUTIVE OFFICER FOR---

ACTION

RECOMMENDATION

AUDITOR-CONTROLLER

BY

[Signature]

B.A. NO. 291

DATE

July 29, 2014

APPROVED AS REQUESTED

APPROVED AS REVISED

CHIEF EXECUTIVE OFFICER

BY

[Signature]

DATE

7/30/14

COUNTY OF LOS ANGELES
STATE/SUPPLEMENTAL BUDGET REQUEST ADJUSTMENT

Sheriff

FY 2013-14
3 - VOTES

SOURCES		USES	
PFU-SHERIFF		SHERIFF - ADMINISTRATION	
A01-CB-2000-13749-13752		A01-SH-1000-15681-15684	
SERVICES & SUPPLIES		SALARIES & EMPLOYEE BENEFITS	
DECREASE APPROPRIATION	6,772,000	INCREASE APPROPRIATION	754,000
		SHERIFF - CUSTODY	
		A01-SH-1000-15681-15685	
		SALARIES & EMPLOYEE BENEFITS	
		INCREASE APPROPRIATION	3,620,000
		SHERIFF - GENERAL SUPPORT SERVICES	
		A01-SH-1000-15681-15687	
		SALARIES & EMPLOYEE BENEFITS	
		INCREASE APPROPRIATION	1,484,000
		SHERIFF - GENERAL SUPPORT SERVICES	
		A01-SH-2000-15681-15687	
		SERVICES & SUPPLIES	
		INCREASE APPROPRIATION	694,000
		SHERIFF - GENERAL SUPPORT SERVICES	
		A01-SH-6030-15681-15687	
		CAPITAL ASSETS - EQUIPMENT	
		INCREASE APPROPRIATION	220,000
SOURCES TOTAL	6,772,000	USES TOTAL	6,772,000

ADOPTED
BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

11 AUG 12 2014

Sachi A. Hamada
SACHI A. HAMADA
EXECUTIVE OFFICER

BA #291

JD July 29, 2014